



Business Intelligence

Drilldown – Levels for Statewide, Program, Fund and Account Job Aid

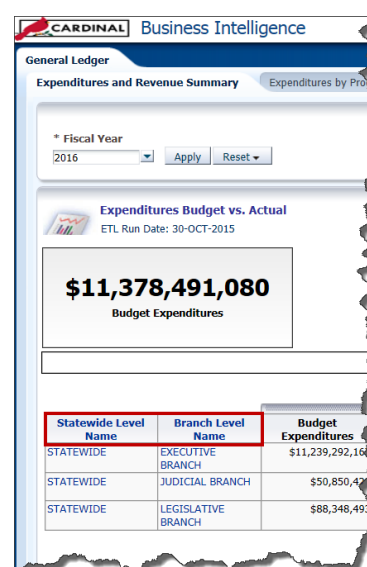
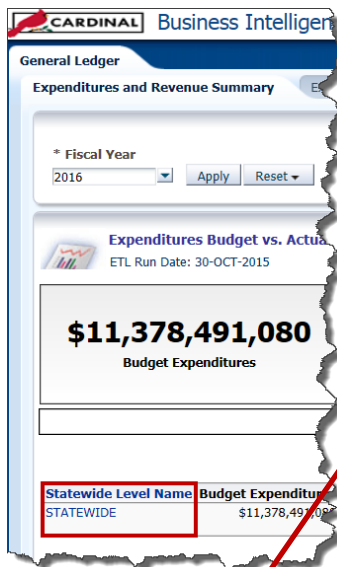
Please refer to the CAPP Manual https://www.doa.virginia.gov/reference/CAPP/CAPP_Main_Cardinal.shtml for detailed explanations regarding the breakdown of program, fund and account codes.

Statewide drilldown:

1)Statewide Level Name →2)Branch Level Name →3)Secretariat Level Name →4)Agency Level Name

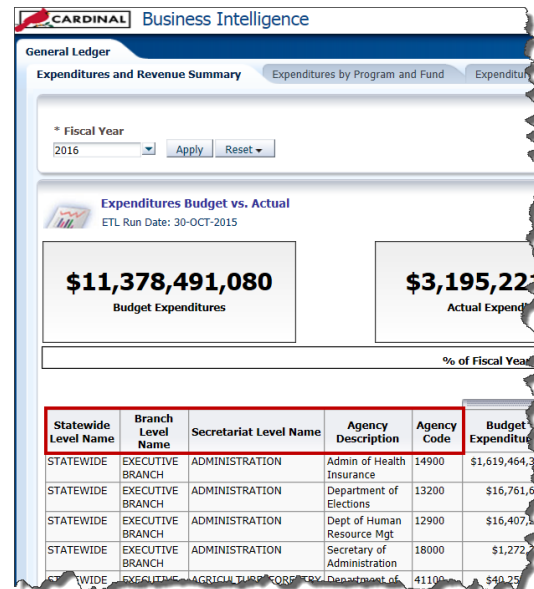
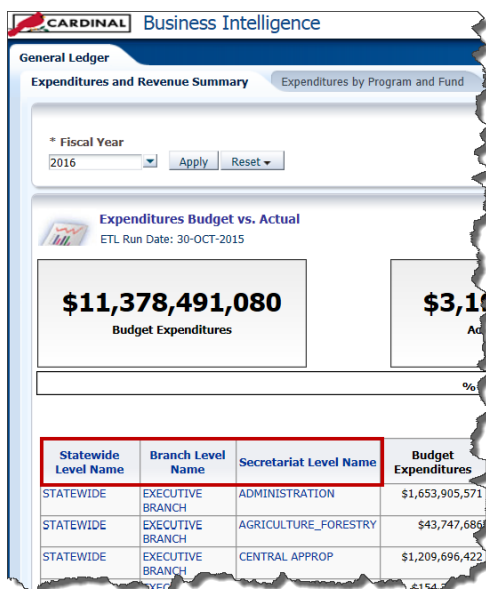
1) Statewide Level Name

2) Branch Level Name



Secretariat Level Name

Agency Description / Agency Code



Overview

Structure of Statewide Drilldown

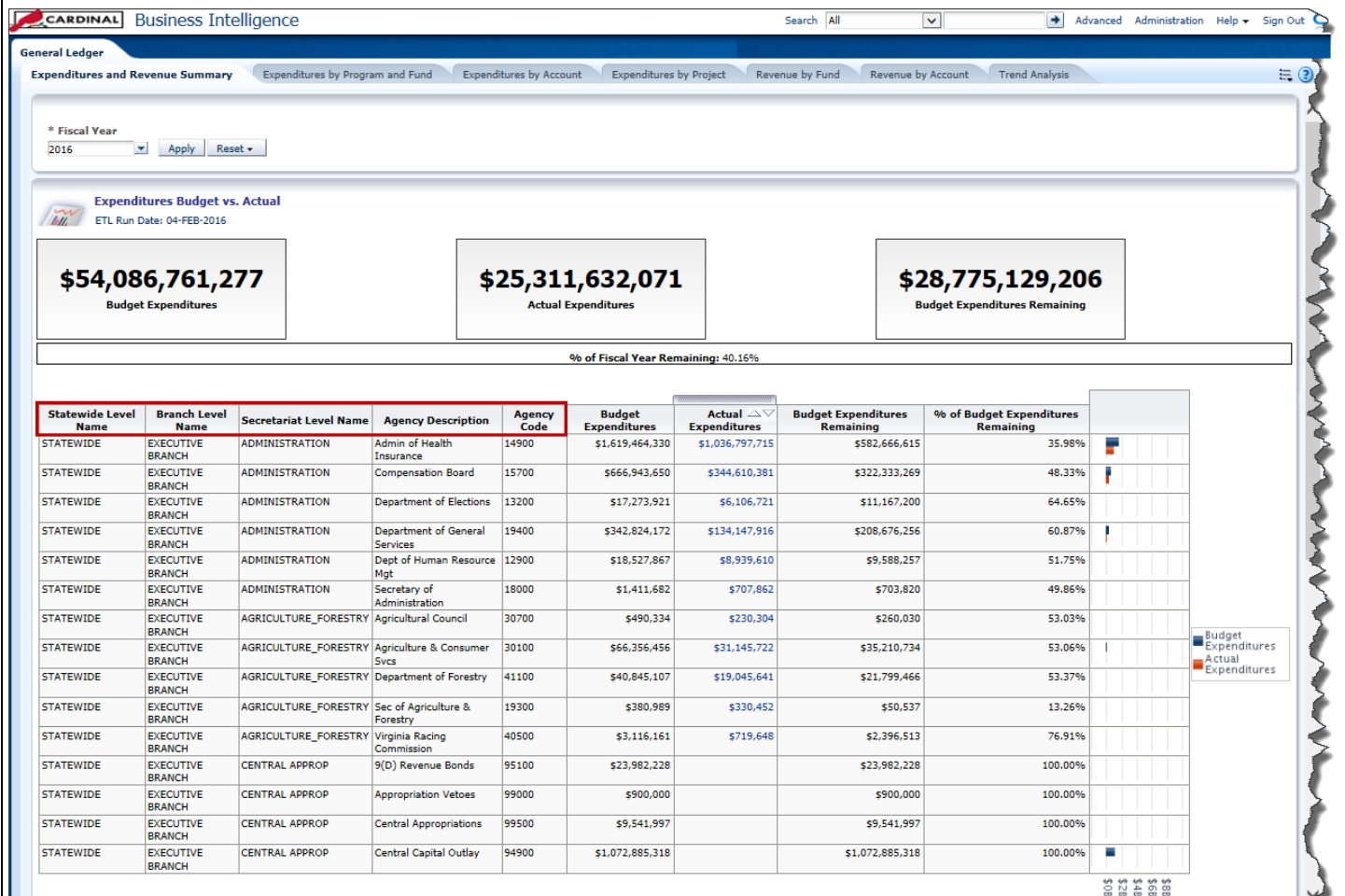
There are 4 levels to drilldown starting with "Statewide". Users can then drilldown to "Branch" level, "Secretariat" level and then to the "Agency" level.

1) Statewide Level Name

→ 2) Branch Level Name

→ 3) Secretariat Level Name

→ 4) Agency Description / Agency Code



Program drilldown: Program Level 30 Code – prompt

Program Level 29 Description/Code – column

Program Level 28 Description/Code – column

CARDINAL Business Intelligence

General Ledger

Expenditures and Revenue Summary Expenditures by Program and Fund Expenditures by Account Expenditures by Project Revenue by Fund Revenue by Account

* Fiscal Year: 2016 Secretariat Level Name: --Select Value-- Agency Description: --Select Value-- **Program Level 30 Code: --Select Value--**

☐ Select by Agency Code

Expenditures by Program Budget vs. Actual
ETL Run Date: 10-NOV-2015

\$11,372,599,319
Budget Expenditures

\$3,657,498,710
Actual Expenditures

% of Fiscal Year Remaining: 63.66%

Program Level 29 Description	Program Level 29 Code	Budget Expenditures	Actual Expenditures	Budget Expenditures Remaining	% of Budget Expenditures Remaining
Accounting Services	7370_	\$8,718,109	\$3,490,628	\$5,227,481	59.96%
Across the Board Reductions	7140_	\$661,195		\$661,195	100.00%
Adjudication Train/Educ/Standards	3260_	\$972,343	\$515,128	\$457,215	47.00%
Administrative & Support Svcs	1990_	\$14,174,458	\$5,140,924	\$9,033,534	63.73%
Administrative & Support Svcs	3990_	\$162,244,158	\$51,104,383	\$111,139,775	68.50%
Administrative & Support Svcs	5990_	\$3,451,706	\$1,144,642	\$2,307,064	66.84%
Administrative & Support Svcs	6990_	\$258,509,406	\$89,829,741	\$168,679,665	65.25%
Administrative & Support Svcs	7990_	\$14,146,337	\$4,959,280	\$9,187,057	64.94%
Administrative & Support Svcs	8990_	\$30,762,976	\$9,969,700	\$20,793,276	67.50%
Arch & Antiquity Rsrch Plan/Coord	7480_	\$304,361	\$80,641	\$223,720	73.50%
Capital Outlay Projects	9980_	\$1,461,874,260	\$29,728,514	\$1,432,145,747	97.97%
Cent Supp Svcs for Bus Sol	8240_	\$11,806,841	\$4,061,249	\$7,745,592	65.60%
Central Records Retention Svcs	7380_	\$2,265,491	\$661,172	\$1,604,319	70.82%
Comm Resid&Nonresid Svcs	3500_	\$3,320,293	\$634,756	\$2,685,537	80.88%
Commonwealth Toll Facilities	6060_	\$35,121,166	\$7,992,539	\$27,128,627	77.24%

Rows 1 - 15

Fiscal Year is equal to 2016
and Ledger Short Name is equal to / is in ACTUALS
and Fiscal Calendar Name is equal to / is in State Fiscal Calendar
and Program Level 31 Code is equal to / is in ALL_PROGRAMS
and Actual Expenditures is not null

General Ledger

Expenditures by Program and Fund Budget vs. Actual
ETL Run Date: 10-NOV-2015

Program Level 29 Description	Program Level 29 Code	Program Level 28 Description	Program Level 28 Code	Fund Description	Fund Code	Budget Expenditures	Actual Expenditures	Budget Expenditures R
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	General Fund	01000	\$141,060		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Commonwealth Transportation	04000	\$15,413,101		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Highway Federal	04010	\$8,600,000		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Hwy Maintenance & Operating Fd	04100	\$222,207,141		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Intercity Pass Rail Op&Cap Fd	04240	\$1,748,248		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Rail Enhancement Fund	04260	\$913,498		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Shortline Rail Pres&Develop	04313	\$107,378		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Transportation Trust Fund	04710	\$837,654		
Administrative & Support Svcs	6990	Administrative & Support Svcs	6990	Commonwealth Mass Transit Fund	04770	\$8,541,326		
Administrative & Support Svcs	6990	Employee Training & Developmnt	699024	Highway Federal	04010	\$0	\$1,456,266	
Administrative & Support Svcs	6990	Employee Training & Developmnt	699024	Hwy Maintenance & Operating Fd	04100	\$0	\$3,104,851	
Administrative & Support Svcs	6990	Facilities & Grounds Mgmt Svcs	699015	Hwy Maintenance & Operating Fd	04100	\$0	\$5,721,388	
Administrative & Support Svcs	6990	General Management & Direction	699001	Highway Federal	04010	\$0	\$246,075	
Administrative & Support Svcs	6990	General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	\$0	\$45,186,609	
Administrative & Support Svcs	6990	General Management & Direction	699001	Intercity Pass Rail Op&Cap Fd	04240	\$0	\$471,014	
Administrative & Support Svcs	6990	General Management & Direction	699001	Rail Enhancement Fund	04260	\$0	\$244,944	
Administrative & Support Svcs	6990	General Management & Direction	699001	Shortline Rail Pres&Develop	04313	\$0	\$24,818	
Administrative & Support Svcs	6990	General Management & Direction	699001	Transportation Trust Fund	04710	\$0	\$142,913	
Administrative & Support Svcs	6990	General Management & Direction	699001	Commonwealth Mass Transit Fund	04770	\$0	\$2,125,130	
Administrative & Support Svcs	6990	Information Technology Svcs	699002	Hwy Maintenance & Operating Fd	04100	\$0	\$31,105,553	
Grand Total						\$258,509,406	\$89,829,741	\$16

Fiscal Year is equal to 2016
and Ledger Short Name is equal to / is in ACTUALS

General Ledger

Expenditures by Program, Fund and Account
ETL Run Date: 10-NOV-2015

Program Description	Program Code	Fund Description	Fund Code	Account Description	Account Code	Actual Expenditures
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employer Retire Contrb-Def Ben	5011110	\$2,563,952
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salary Social Security&Medicare	5011120	\$1,145,249
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wage Social Security&Medicare	5011130	\$38,710
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Group Life Insurance	5011140	\$190,522
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employer Health Ins Premium	5011150	\$3,405,516
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Classified	5011230	\$15,959,463
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Non-Productive Time	50112301	\$6,020,431
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Overtime	5011250	\$16,985
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Bonuses & Incentives	5011310	\$18,850
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Specified Per Diem Payments	5011340	\$800
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wages, General	5011410	\$505,953
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wages, Overtime	5011430	\$53
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Express Services	5012110	\$34,391
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Outbound Freight Services	5012120	\$1,892
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Messenger Services	5012130	\$19,660
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Postal Services	5012140	\$8,991
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Printing Services	5012150	\$7,782
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (VITA)	5012160	\$1,101,535
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (Non-State)	5012170	\$42,866
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (State)	5012180	\$810
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Inbound Freight Services	5012190	\$4,058
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Organization Memberships	5012210	\$15,656
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Publication Subscriptions	5012220	\$9,494
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee Training/Workshop/Conf	5012240	\$46,471
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee Training Travel	5012270	\$6,708
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee It Train/Workshop/Conf	5012280	\$336
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Medical Services	5012340	\$195,365
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Auditing Services	5012410	\$153,840
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Fiscal Services	5012420	\$20,767
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Attorney Services	5012430	\$819,479

Rows 1 - 30

Fiscal Year is equal to 2016
and Ledger Short Name is equal to / is in ACTUALS
and Fiscal Calendar Name is equal to / is in State Fiscal Calendar
and Program Level 29 Code is equal to / is in 6990

Overview

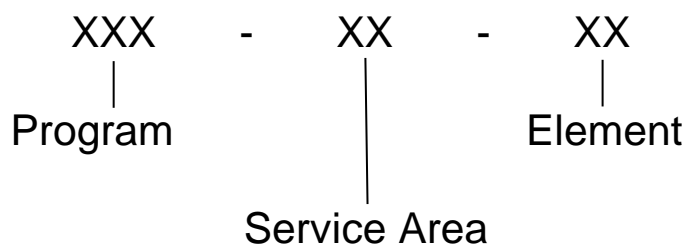
Structure and Content of PROGRAM

http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics_Cardinal/60105.pdf

Structure and Content

The program structure is a mechanism whereby the State's activities and services and corresponding expenditures can be conveniently and uniformly organized, clearly identified, and easily accounted for. In this structure, the services that the State provides and the activities in which the state is engaged are classified systematically as items in descending levels on the basis of programs and service areas. The program component applies to expenditures only. The program structure will normally not change during a biennium. Although the program component is independent of the project component, the program code 998000 is assigned as an identifier of all capital outlay projects which are a unique type of expenditure for data processing purposes.

The three levels of the program component comprise the seven digit program code as follows:



The first digit of the three digit program code relates to function. Function is defined as the broadest aggregation of state government efforts stated as a general purpose. The functions have been assigned as follows:

- 1 - Education
- 2 - Undesignated Programs or Clearing Accounts
- 3 - Administration of Justice
- 4 - Individual and Family Services
- 5 - Resource & Economic Development
- 6 - Transportation
- 7 - General Government
- 8 - Enterprises

The second two digits of the program code identify subfunctions through a range of program numbers. Subfunctions are defined as the broadest subdivision of efforts within a function which describes an aggregation of programs.

A program is a distinct organization of resources directed toward a specific objective of either:

- a) Creating, improving or maintaining a condition affecting the public;
- b) Preserving, developing or conserving a public resource;
- c) Preventing, containing or eliminating a public problem; or
- d) Supporting or controlling other programs.

A service area is the broadest subdivision, as nearly as practicable, of a program. Resources provided for service areas may be interchanged for maximum accomplishment of program objectives.

An element is a component of a service area; its purpose is to provide a description of specific activities and facilities which contribute to the accomplishment of the service area. This is an optional component available for individual agency use for internal management purposes. If an agency wishes to establish elements, the Cardinal Program ChartField Maintenance Form request must be submitted to the Department of Accounts at gacct@doa.virginia.gov. The form is available on the Cardinal website. The element code number must consist of a valid program and service area code (five digits as they appear in the program structure) followed by a two-digit element code assigned at the agency's discretion provided it has not been assigned previously. The element code field is limited to 01 through 99.

Every activity of State government whether at the level of program, service area or element has a unique seven digit code in DPB's programmatic structure. For example, if expenditure information pertaining to the function "Resource and Economic Development" is desired, the computer will sort on the program number 5XXXXXX. If information is desired on the subfunction "Consumer Affairs," then programs 550XXXX to 566XXXX are aggregated. If data on the program "Regulation of Professions and Occupations" is needed, 560XXXX is totaled. If service area data is required for "Physician Regulation," then 56030XX is used.

Control

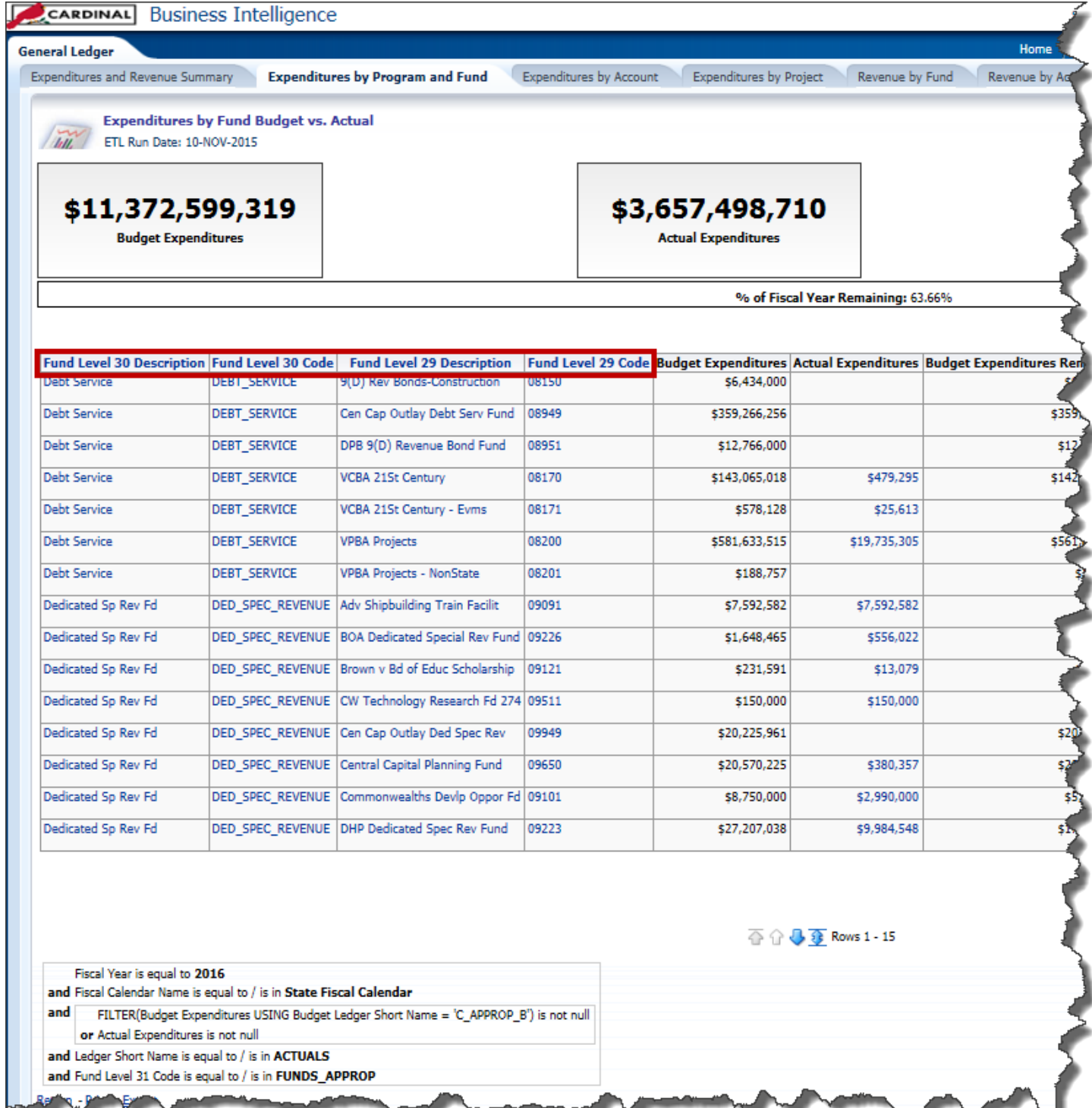
The program structure and codes are under the supervision and control of the Department of Planning and Budget. The programs and service areas in which an agency may participate are determined by the Department of Planning and Budget under the authority of the General Assembly. Agencies wishing to modify the programs and service areas in which they participate should direct their requests in writing to the Director of the Department of Planning and Budget.

Program Codes and Titles

A detailed listing of the Commonwealth's programmatic structure is available on the Department of Planning and Budget's website at <http://www.dpb.virginia.gov/budget/budget.cfm?page=COA> . Click on the "COA3.0 – Programs and Service Areas" link. This link provides a numerical listing of program and service areas.

Fund drilldown: Fund Level 30 Description/Code – column

Fund Level 29 Description/Code – column



Overview

Structure and Content of FUND

http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics_Cardinal/60104.pdf

Introduction

This topic discusses the fund structure used by the Commonwealth and how it relates to fund accounting.

Fund Descriptions

Fund accounting is the central basic concept in governmental financial management. The Cardinal Fund ChartField is a five digit field and the first two digits represent the fund type. All financial documents must be coded with the five digit number for fund identification.

XX XXX
|
Fund Type

Fund Descriptions

Overview

Eleven (11) fund types are currently established to account for specified financial activities of the Commonwealth. Each fund type is an independent fiscal and accounting entity with a self-balancing set of accounts that may have financial transactions with other funds of the State. A brief general description of each type of fund follows. There are a small number of exceptions which will not be delineated here.

Governmental Fund Types

General (01000)

Accounts for the ordinary operations of government which are financed from taxes and other general revenues. All activities that do not qualify for inclusion in any other fund should be included in the general fund.

Special Revenues

• **Special Revenue (02XXX)**

Accounts for activities, which are supported from revenues, derived from restricted taxes and other special (non-general) revenue sources.

• **Highway Maintenance and Construction (04XXX)**

A special revenue fund used to account for all revenues designated for highway operations, maintenance, construction and related activities, excluding toll facilities. Includes federal monies for highway construction.

• **Dedicated Special Revenue (09XXX)**

Accounts for special revenues obtained from specific fees, taxes, licenses, permits or assessments that are the sole or primary source of support for the activities and services provided. Revenues are received from sources that benefit from the services rendered by the agency. Revenues may not be used to support any other activities.

• **Federal Trust (10XXX)**

Accounts for all federal monies received except those received by the Department of Transportation (04XXX), Virginia Employment Commission (07XXX) and higher education institutions (03XXX).

Debt Service (08XXX)

This fund is intended to highlight all debt-related activities. Such activities include the proceeds from sale of bonds and the payments of principal and interest to retire the bonds. Bonds are defined in Article X, §9, State Debt, of the Constitution of Virginia.

All appropriations for principal and interest payments are made to this fund for the recording of these expenditures. It may be necessary to transfer appropriations and/or cash from other funds to properly account for the activity in this fund. Appropriations, and related expenditures, for construction costs are also recorded in this fund.

Temporary borrowings are not included in this fund. This activity is properly accounted for in the fund from which they will be expended.

Principal and interest payments for general obligation bonds, §9(b) debt, are not included in this fund. This activity is funded from and recorded in the general fund.

Proprietary Fund Types

• **Enterprise (05XXX)**

Used to account for self-supporting activities of government which render service to the general public.

• **Internal Service (06XXX)**

Used to account for services and commodities furnished by a designated government agency to other departments of government.

Fiduciary Fund Types

• **Trust and Agency (07XXX)**

Used to account for money and property received and held by government in the capacity of trustee, custodian or agency for individuals, government entities and non-public organizations.

Account Groups

General Fixed Assets (15XXX)

A self-balancing group of accounts similar to a fund, required by generally accepted accounting principles (GAAP), to account for all capitalized fixed assets belonging to the general government.

Non-Governmental Fund Types

Higher Education (03XXX)

Activity in this fund type is maintained in accordance with GAAP for educational institutions and it is not appropriate to include such activity within the fund structure promulgated for use by governmental entities. This fund is a non-general fund used to account for tuition and fees, university hospital revenue, auxiliary enterprises, and federal and other monies used for current operations.

Use in Coding

General

Fund coding is mandatory on all financial documents to record such activity in the accounting system. Revenue collections from various combinations of sources and/or geographic locations are deposited to a fund. The General Assembly appropriates monies to be spent from a fund by agency and program or project. All expenditures must be coded to the fund(s) from which an appropriation was made to support the program or project.

Matching Federal Monies

Cardinal does not contain a mechanism to specifically identify State generated funds expended to match federal monies. If the agency requires this additional information, the Agency Use 1 or Agency Use 2 ChartFields can be utilized for this purpose. Refer to CAPP – Cardinal Topic No. 60101, *Chart of Accounts Summary Overview*, for more information on these ChartFields.

Fund

General

A fund code may be assigned by the Department of Accounts when an agency deposits revenue to a fund (other than the General Fund) and a part of the revenue requires special identification due to a *Code of Virginia* provision, the Appropriation Act or formal administrative action.

Use in Coding

The agency will use the fund code on all financial documents to identify any transaction pertaining to a specific, predefined category of revenues and expenditures within a fund. The fund code is used to provide a complete but separate set of accounting records for a specific operation. A project code may also be used to provide detail accounting records but is intended for management use only since GAAP basis reporting is at the fund rather than project level. See CAPP – Cardinal Topic No. 60107, *Project*.

Revenue can be deposited to the applicable fund code as received. However, an appropriation and allotment must be obtained for the applicable fund before any disbursements can be made. Many expenditures will require multiple coding of fund information in order to distribute costs to the appropriate funds. In some instances, personnel positions are paid from specified funds and should be identified as such on the applicable payroll records/forms.

Agencies must request appropriations and allotments from the Department of Planning and Budget by fund (fund source) for those programs that will be supported by money identified with a fund. This identification applies to those items (appropriations) listed in the Appropriation Act. An appropriation and allotment may also be requested from the Department of Planning and Budget at any time for funds, such as parking, surplus property and insurance recovery money, which do not appear in the Appropriation Act. In these cases, the program(s) to which the expenditures will apply must also be identified. In addition, Capital Outlay projects being funded from General Obligation Bond issues are identified by specified funds.

Cardinal Fund Coding

The Cardinal Chart of Accounts structure and values are maintained in the General Ledger. The Fund ChartField is a centrally controlled element. If an agency wishes to add, modify or delete a fund, a request must be submitted to the Department of Accounts on the Cardinal Fund ChartField Maintenance Form, available on the Cardinal website.

Codes and Titles

Click the link below to see a list of fund codes and titles used on a **Statewide** basis. Only established fund codes are authorized for agency use in submitting accounting transactions to Cardinal.

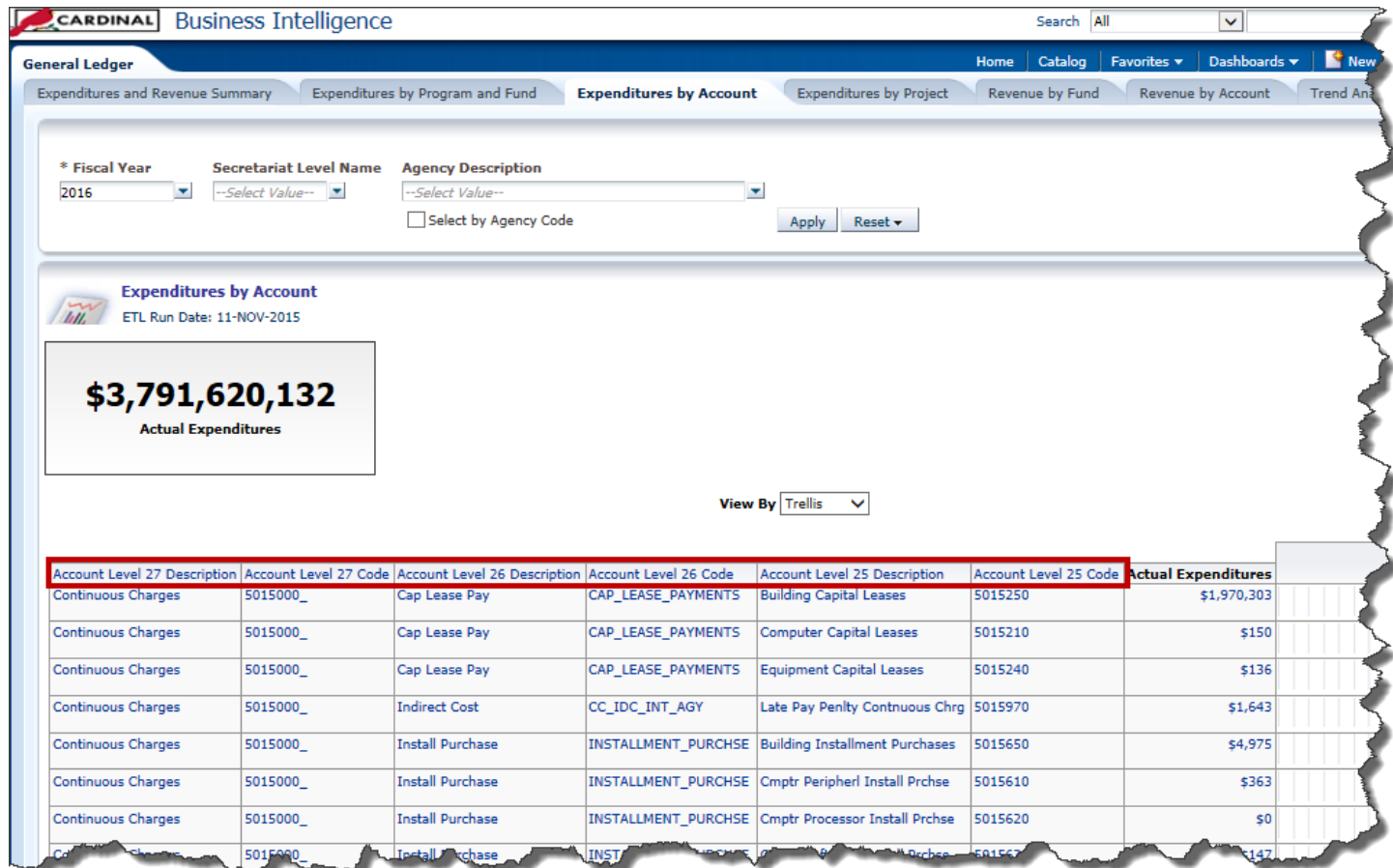
http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics_Cardinal/60104.pdf

Account drilldown: Expenditures by Account

Account Level 27 Description/Code – column

Account Level 26 Description/Code – column

Account Level 25 Description/Code – column



Overview

Structure and Content of EXPENDITURE ACCOUNTS

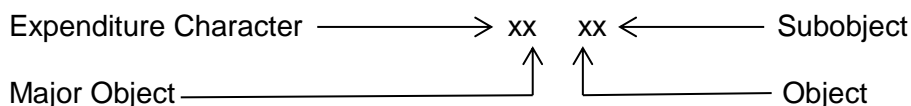
The expenditure structure is a mechanism designed to classify the different expenditure categories and collect expenditure information in a systematic manner. The information is used for accounting control, financial management and budgeting purposes.

The Department of Planning and Budget (DPB) is responsible for the definition of all expenditure code information. The Department of Accounts (DOA) working with the Department of Planning and Budget will assign the four digit numbers for all expenditure codes. Requests for the assignment of new or changes in existing expenditure codes should be made directly to DPB.

http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/60108.pdf

Expenditure Definition Levels

The expenditure classification code consists of four digits which identify the following components:



1. The **first** digit denotes expenditure character, such as:

- 1XXX - Operating Expenses
- 2XXX - Fixed Asset Expenses
- 3XXX - Debt Service Expenses

2. The **second** digit denotes the major object classification of expenditure, such as:

- 11XX - Personal Services
- 12XX - Contractual Services

3. The **third** digit denotes the object of expenditure, such as:

- 111X - Employee Benefits
- 112X - Salaries

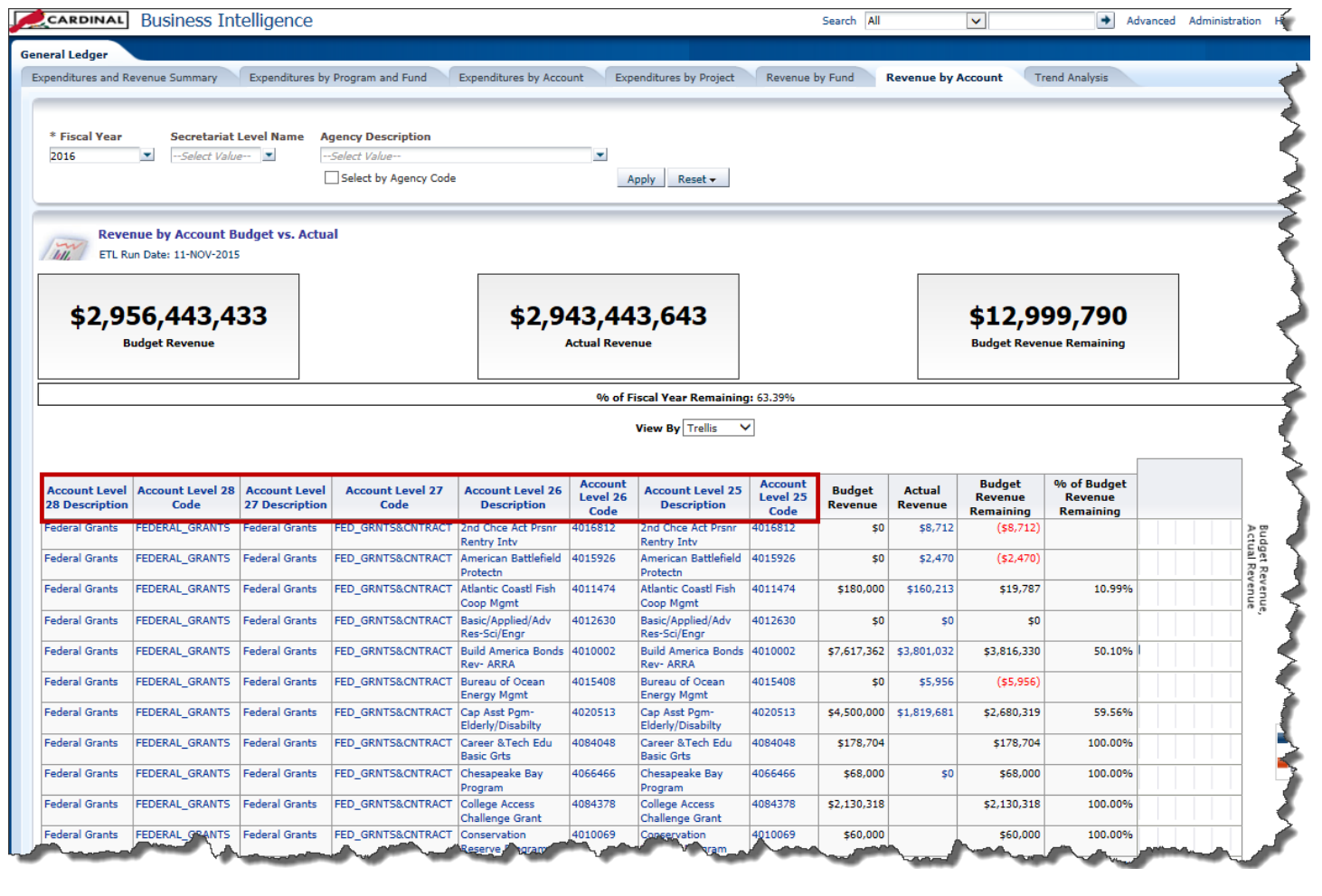
4. The **fourth** digit denotes subobject of expenditure, such as:

- 1111 - Employer Retirement Contributions
- 1114 - Group Insurance

For accounting purposes, all source documents must be coded at the subobject of expenditure level using the four digit code, e.g., 1114. For budgeting purposes, the level of expenditure used will differ depending upon the requirements of the source documents.

Account drilldown: Revenue by Account

Account Level 28 Description/Code – column
 Account Level 27 Description/Code – column
 Account Level 26 Description/Code – column
 Account Level 25 Description/Code – column



Overview

Structure and Content of REVENUE ACCOUNTS

This topic details the Revenue source structure and codes used in accounting transactions by the Commonwealth of Virginia.
http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/60109.pdf

The information obtained from the revenue source structure is used for several management purposes:

1. Complying with State law, which specifies that revenue from some sources must be identified and used only for certain purposes.
2. Analyzing revenue trends by source and developing estimates for future revenue collections.
3. Determining if reductions in expenditures or other adjustments are required during the fiscal year based on comparison of actual and estimated revenue.

The revenue source code consists of five digits. The first two digits indicate Revenue Class; and the third digit denotes Subclass when required for further categorization. The last two digits identify the specific source of revenue.

XX	-	X	-	XX
Class		Subclass		Source

Revenue Class

Revenue Class is the primary designation of revenue source within the revenue source structure. There are ten major categories or classes of revenue which apply Statewide. Except for Federal grants, the first two digits of the Revenue Source Code indicate the Revenue Class. For example, Revenue Source Code 01055 (Beer Excise Tax) falls with Revenue Class 01000 - Taxes. All Federal grants are Revenue Class 10000.

Revenue Subclass

Revenue Subclass is a secondary designation of revenue source. Subclasses have been assigned to those Revenue Classes for which further categorization of the type of revenue source is needed for recording and reporting purposes. The third digit of the Revenue Source Code indicates Revenue Subclass in combination with the first two digits denoting Revenue Class. Some Revenue Classes, such as 01000 - Taxes and 03000 – Sales of Property and Commodities, have not been broken down into subclasses; while other classes, for instance 02000 – Rights and Privileges, have many subclass designations.

Revenue Source Codes and Titles

Each Revenue Source is assigned to a specific fund or funds. These relationships are indicated on the listing of Revenue Source Codes and Titles. Some revenue sources (such as insurance recoveries, proceeds from sale of surplus property, and rental of equipment) can apply to more than one fund. If revenue is deposited to a fund other than the designated fund(s), the transaction will be rejected for review and correction. The revenue source code assigned to Federal grants is the same as the program code assigned by the Federal Government.

Revenue Source codes have been established for Federal grants with no program code. These are entitled “Other assistance — XXX” where XXX is the Federal grantor agency. Unidentified assistance should be recorded in 99000 until it can be moved to the proper revenue source code.

The State program and revenue source structures are independent entities within the Chart of Accounts structure. There may be instances in which an agency or Statewide program relates coincidentally to a particular revenue source on a one for one basis.